THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.22573 OF 2007

Dated 25th October, 2007

Between:

M/s Sri Sai Lakshmi Constructions & Co …Petitioner

And

The Commercial Tax Officer and

Two others …Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.22573 OF 2007

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

Heard learned counsel for the parties and with their consent, the writ petition is being disposed of at this stage.

Pending appeal before the Sales Tax Appellate Tribunal, the petitioner had filed an application before the third respondent seeking stay of collection of the disputed tax and pending disposal of the stay application, the first respondent is proceeding with recoveries. Hence, the petitioner has approached this Court by way of this writ petition.

We have gone through the record and heard learned counsel for the parties. We feel that the interest of justice would be met if stay of recovery of the disputed tax is granted, pending disposal of the appeal before the Tribunal, subject to deposit of 50 per cent of the disputed tax. Therefore, we direct that

50 per cent of the disputed tax shall be paid by the petitioner, within a period of four weeks. For four weeks, there shall be an unconditional stay of recovery of the disputed tax and the stay shall continue till disposal of the appeal by the Tribunal, provided the amount is deposited within four weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal. However, if the petitioner has already paid any amount towards the disputed tax, while calculating the 50 per cent amount, the amounts already paid by the petitioner shall be given credit to.

The writ petition is accordingly disposed of. No order as to costs.

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Bilal Nazki,J

Dated 25th October, 2007

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Ramesh Ranganathan,J

Note: Issue wire at party's cost

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